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我国部门预算审查与监督:  
委托代理视角的分析

The Analysis of Audit and Supervision on Chinese  
Governmental Budget: Based on the Vie Principal-Agent

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## 中文摘要

部门预算改革的提出，是为了适应我国社会主义市场经济体制的需要，是在构建公共财政框架中加强财政管理的一项重大举措。推行部门预算是实现依法理财、民主理财的客观要求，对于加强财政支出管理，避免财政资金的铺张浪费，提高财政资金效率都具有十分重要的意义。

作为我国财政制度改革中的新生事物，在过去五年中，部门预算改革虽然取得了显著成效，但是由于整个部门预算改革还没有完成，仍然存在不少问题和不够成熟的地方。根据审计署对中央预算执行情况的审计表明，当前我国财政支出管理制度仍然存在比较严重的缺陷，预算管理方面和当前推进的部门预算改革的目标相去甚远。因此，规范部门预算编制，加强部门预算审查监督，构建完善的部门预算监督体系，已经成为解决预算支出管理的当务之急。

目前，国内对部门预算监督的理论研究比较薄弱，虽然大量文献对我国部门预算改革意义、成效及其存在问题进行了较为全面和深入的分析，但对部门预算审查监督的研究尚缺乏系统性。

基于上述的实践需要和理论研究的不足，本文从委托代理视角选取了我国部门预算审查监督作为研究对象。通过研究，本文努力实现以下研究目的：

第一，以委托代理理论作为理论依据，在具体分析部门预算委托代理关系及其代理问题的基础上，探讨建立有效控制部门预算代理问题的激励约束机制。

第二，立足我国国情，借鉴国外经验，在规范部门预算编制方面，提出我国部门预算改革的基本思路和预期目标。

第三，结合财政运行实践，在深刻剖析我国部门预算编制和审查监督问题的基础上，提出完善我国部门预算监督体系的若干建议。

为了对部门预算审查监督这一选题进行全面、深入、细致的研究，提出自己的观点，本文运用了以下研究方法：一是运用规范分析方法，将理论与实践相结合，主要体现在将原本是用来研究企业经济行为的委托代理理论引用到公共领域的部门预算中，并且尝试运用数理推导方法，从理论高度去分析解决部门预算中存在的委托代理问题，这也是本文的创新所在。同时，对在中国特色

政治制度下，部门预算所体现出的委托代理关系进行了较深的阐释，并立足我国国情，把如何构建有效的部门预算监督体系作为研究的最终目的，这样不仅在理论上力求创新，而且在方法上力求有可操作性。二是运用比较分析方法，比较分析发达国家与我国部门预算的异同，在世界范围内寻找我国可吸收和借鉴的有益成份，使我国部门预算编制与监督建立在更加科学和先进基础之上。

通过对部门预算审查监督问题的研究探讨，本文提出今后完善我国部门预算审查监督的建议如下：1. 明确部门预算改革的预期目标，2. 加强与完善预算监督的法律法规建设，3. 建立财政支出绩效评价机制，4. 深化财政监督，完善部门预算编制与审查的基础保障工作，5. 实行阳光预算，为社会公众及社会舆论监督创造条件。

**关键词：**委托代理；部门预算；监督

## Abstract

It is a great measure to strengthen fiscal management of departmental budget in the course of setting up the framework of public finance to adapt the dynamic changes of the Chinese socialist economic system's dynamic changes. This is not only to comply the objective demand of handling money under the authority of law and democracy, but also to strengthen the fiscal expenditure management, avoiding waste of fiscal capital and improving its efficiency.

Even though the reform of departmental budget has achieved a lot in the past five years, there are still many questions and immature aspects left behind. According to the audit findings of central budget implementation conducted by the National Audit Office of the People's Republic of China, serious deficiency still exists in the management system of fiscal expenditure and the budget management is far from the target of departmental budget reform. Therefore, it is important to regulate departmental budgetary, to enhance audit and supervision of departmental budget and to construct perfect supervision systems.

The current theoretical study on the supervision of departmental budget is few. Though a large amount of literature has made relatively thorough and deep analysis of the departmental budget reform in China about its significance, effect and problems, research on audit and supervision of departmental budget is not systematic.

Accordingly, this study explored the departmental budgeting audit and supervision from the view of principal-agent. The study comes to conclusion based on the following steps:

Firstly, with principal-agent theory as the basis, after analysis of the principal-agent relationship and agency problems of departmental budget in details, discuss how to set up an incentive and constraint mechanism which may efficiently control the agency problems in departmental budget.

Secondly, mainly in consideration of conditions in China, benefited from the experience of foreign countries, from the aspect of regulating departmental budget making, put forward the basic idea and anticipated result of the departmental budget

reform in China.

Thirdly, combined with the experience in fiscal work, on the grounds of deeply probing into the problems in departmental budget making and audit, put forward several suggestions for perfecting the supervision system of departmental budget in China.

In order to make an all-round、in-depth and detailed study and offer my own viewpoint, this study has used two methods : One is standardizing analysis. This study carried over principal-agent theory previously used in research on business economic activities into departmental budget which belong to public area, so it successfully realized the combination of theory with practice. Furthermore, it attempted the method of mathematical reasoning, which helped to analyze and solve the problem of principal-agent in departmental budget. Then, this study exhaustively interpreted the principal-agent relationship in departmental budget under the political system with China characteristic. This study made how to set up effective supervision system in departmental budget the goal of research on the grounds of present conditions in China. Thus, the study has not only innovation in theory, but also practical value in method. The other is comparative analysis. The study compared and analyzed the differences in departmental budget between the developed countries and China, searched worldwide beneficial parts to be assimilated by China, so that China could have a more scientific and advanced basis of departmental budget making and supervision.

From the above research, the study findings are as follows: 1.make clear the expectation aims of the departmental budget reform.2.enhance and perfect laws and rules of budget supervision.3.set up performance evaluation system of fiscal expenditure.4.deepen financial supervision and perfect essential guarantee in departmental budget making and audit.5.carry out sunny budget so as to create favorable conditions for the supervision of public opinion.

**Key Words:** principal-budget; departmental budget; supervision



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